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General Assembly

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**Fifty-third session**
**Fifth Committee**
Agenda item 112
**Review of the efficiency of the administrative and financial functioning of the United Nations**

**Draft decision submitted by the Chairman following informal consultations**

## Guidelines for Internal Control Standards

The General Assembly decides to take note of the report of the Secretary-General on the Guidelines for Internal Control Standards[1] and to endorse the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and, in this context, requests the Secretary-General to submit a report to the General Assembly at its fifty-fourth session, through the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, taking into account the Guidelines for Internal Control Standards approved by the International Organization of Supreme Audit Institutions, as appropriate.

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[1] A/52/867.
[2] A/53/508.

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